



# राजपत्र, हिमाचल प्रदेश

## (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, सोमवार, 29 मई, 1972/8 ज्येष्ठ, 1894

### GOVERNMENT OF HIMACHAL PRADESH

#### LOCAL SELF GOVERNMENT DEPARTMENT

#### NOTIFICATION

*Simla-2, the 28th February, 1972*

**No. 13-3/71-LSG.**—In pursuance of the provisions of section 61 of the Himachal Pradesh Municipal Act, 1968, it is hereby notified that with the previous sanction of the Governor, Himachal Pradesh, the Notified Area Committee, Santokhgarh in Kangra district, has imposed the rates of octroi (without refunds), shown in columns 3 and 4 of the Schedule appended hereto upon articles mentioned in column 2 therein, when imported into the limits of the said Notified Area Committee but subject to the exemptions given in the list of exemptions.

The rates of octroi hereby imposed shall come into force with effect from the 1st April, 1972.

#### LIST OF EXEMPTIONS FROM OCTROI

##### (A) ARTICLES BELONGING TO GOVERNMENT

\* 1. Necessaries (not being articles of food and drink), equipment and clothing imported by Officer in Command of troops or Air Force Units

for the use of their men and followers, and grain and green fodder imported for consumption by horses/mules or other animals maintained as part of their military equipage by any person in military or Air Force Service; provided that such grain or fodder is certified by the Commanding Officer to be imported for bonafide public purposes.

2. All road-making material such as timber, stone, ballast, coal-tar, steel, bitumen, sand, cement shingle and bricks for soling coats and coal and other fuel used in steem-road-roller or for melting coal-tar imported by the Government of India or by any Local Government or by any Local Authority (including a Cantonment Authority) or by contractors for use on the roads maintained by the Public Works Department of Government or any local authority (including a Cantonment authority), if accompanied by a certificate signed by a Gazetted Officer of the Government Department or by the President, Executive Officer or Secretary of the local authority concerned that such articles are required for road-making only.

3. Arms of any sort imported by Government.

4. Articles imported by the Police Department in connection with criminal cases; provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of a Sub-Inspector.

5. Ammunition, military stores (not being articles of food or drink), equipment and articles of Police Uniforms and equipment of Police Radio Service; provided that such consignment is certified by the Officer Commanding in the case of Army Stores and by the Superintendent of Police in the case of Police Stores that the consignment is the property of the Government in the Defence/Police Department.

6. Articles imported for the purposes of Government Air Raid Precautions measures; provided these are accompanied by a certificate from a Gazetted Officer of the Department.

7. Articles, stores and equipment used for health purposes belonging to Health Department of Government provided that each consignment is accompanied by a certificate from a Medical Officer of the Health Department that it belongs to Government.

*N.B.*—Equipment will not include articles like office furniture and stationery.

8. Foodgrains brought from abroad (from outside India) by Government for internal distribution; provided each consignment of such foodgrains is certified by a District Food Controller that it is the property of the Government in the Civil Supplies Department.

9. Printed Forms used in the offices of Government and local authorities; provided each consignment is accompanied by a certificate from a responsible officer of the Government Department or the local authority concerned.

10. Printed forms and other election material like ballot-boxes, ballot-papers, locks, hammers, punches, and bags etc., connected with general elections to the State and Central Legislatures and elections to local authorities; provided these are accompanied by certificates signed by a Gazetted Officer of the department concerned to the effect that the forms are the property of the Government.

11. Supplies and services of the joint enterprise started by Government

of India for the vaccination of children against tuberculosis; provided such consignments are accompanied by a certificate from a responsible officer of the joint enterprise that consignments in question are the property of the said enterprise.

12. All young plants for transplantation on roadsides, imported by the Public Works Department, Forest Department and Local Bodies, if accompanied by a certificate from a responsible officer of the department concerned or of the local authority that the plants are meant for transplantation on roadsides within municipal area concerned.

13. Government property accompanying Government servants on tour in connection with their official duties; provided it is certified to the satisfaction of the octroi staff on duty.

14. Exhibits, films, publicity literature or other equipment (in use) imported for propaganda work or for instructional purposes belonging to any department of the Central or State Government or to any semi-official concern like University, Red Cross Society, Municipality, District Board, Corporation subject to the production of a certificate from a responsible official of the department or Institution or Agency concerned.

15. Railway stores and materials required for use on a Railway, whether in constructing, maintaining or working the same and not removed outside the railway boundaries, but not include stores imported for purchase or consumption by railway employees, or stores with which a Railway Co-operative Store is stocked for sale to members.

16. All articles which are the property of the Union Government, except those which are liable to Octroi duty prior to 1st April, 1937.

17. Chemicals such as killoptera, gammaxene smoke, killoptera and gammaxene dust imported by the Civil Supplies Department for disinfection of foodgrains; provided each consignment is accompanied by certificate from a Gazetted Officer of the department that such chemicals are the property of Government in the Civil Supplies Department.

18. In case where a municipal committee collects octroi for a Cantonment authority as well as for itself, goods belonging to Government if accompanied by a certificate from a Gazetted Officer of the department that the goods are the property of the Government and are intended for use only within the limits of the Cantonment.

19. Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioners and other personages holding diplomatic ranks with the Government of India.

20. Stores consisting of arms, ammunition, uniforms or cloth for uniforms intended for use by the National Cadet Corps, provided each consignment of such stores is certified by a responsible officer of the national Cadet Corps that the property belongs to the said institution.

21. Spraying and laboratory equipment trucks, and jeeps D.D.T., and anti-malaria drugs received by the District Medical Officer of Health of all districts in Himachal Pradesh; provided it is certified by them that these supplies have been received from the Technical Corporation Administration through the Government of India under the National Malaria Control Programme.

22. Material imported by the Tube Well Divisions of Himachal Pradesh Government for use on Government works; provided that each consignment is accompanied by a certificate signed by a Gazetted Officer of the Irrigation Department that it belongs to Government.

23. Personal household and professional effects of the personnel of the Technical Co-operative Mission certified by the Head of the Group of the said Mission to belong to a Member of the Mission.

24. Articles, stores and equipment (other than furniture and stationery) of the Local Bodies and the Government for being used in Government Hospitals, Dispensaries, Medical Colleges, Government Laboratories, Farms, Veterinary Hospitals, Government Livestock Farms all clinics, i.e., T.B. Clinics, Dental Clinics and Primary Health Centres and office of the Malaria Officer in the State, Clinics attached to the College of Veterinary Science and Animal Husbandry, rural and subsidized Ayurvedic, Unani, Civil Dispensaries and are certified by any of the officers to belong to a local body or Government and are required for use in any of the institutions specified above.

25. Material for distribution to local works in connection with the Uhl River Hydro electric Project and certified by the Executive Engineer concerned of the State Electricity Board to belong to Government to be required for the said purpose.

26. Undermentioned stores and articles and equipment of State Government in connection with National Extension and Community Development Blocks; provided each consignment is accompanied by a certificate signed by the Block Development Officer of the National Extension Service or the Community Development Blocks concerned, as the case may be, that it is the property of the Government and it is required for use in the said Block:—

- (1) Radios;
- (2) Agricultural tools and implements;
- (3) Audio-visual equipments, including Projectors and generators;
- (4) Medicines;
- (5) Sewing machines and records;
- (6) Gramophone machines and records;
- (7) Office furniture and stationery;
- (8) Insecticides and pesticides;
- (9) Dust, gun powder, bucket, pump, plunger, duster, pruning knife, turphali, secateur, food sprays;
- (10) Equipment and clothing for civil dispensaries and health centres;
- (11) Equipment and supplies for Veterinary hospitals;
- (12) Agriculture seeds and fertilizers;
- (13) Jeep, station-wagons, trailers, motor parts, road graders, bulldozers and their parts and road-making equipment;
- (14) Loud-speaking equipments;
- (15) Typewriters and duplicating machines.

27. Articles of records, furniture and other equipment of Government offices at the time of their shifting from one place to another.

28. Radio sets and accessories; provided each consignment is accompanied by a certificate signed by the District Public Relations Officer concerned to the effect that these radio sets and accessories are meant for distribution in the rural areas under the Community Listening Scheme.

29. Stores of the Irrigation Department to execute Government works relating to Flood Drainage Schemes; provided each consignment is accompanied by a certificate from a Gazetted Officer of the department to the effect that these stores are for use on the said works only.

(B) MISCELLANEOUS ARTICLES

1. Bonafide personal and household belongings of persons coming to take up their residence in the Municipality and bonafide personal luggage of travellers.
2. Chemicals used as fertilizers, such as sodium nitrate, etc., imported for agricultural purposes and certified as such by an officer of the Agriculture Department.
3. Gold or silver, bullion and coin.
4. Printed books (including newspapers).
5. Stamps, stamp papers and petition papers.
6. Head loads of fuel, grass and brushwood.
7. Goods imported by rail and rebooked or exported without delivery having been taken or without being removed from the Railway premises.
8. Salt.
9. Hand spun yarn.
10. Examination answer books.
11. Goods prepared by and belonging to the Industrial Homes for refugees approved by the Rehabilitation Department; provided that consignments are accompanied with certificate signed by the President, Secretary or the Organising Secretary of such Industrial Home.
12. Goods belonging to the World Health Organisation and personal effects of the personnel employed by it; provided such consignments are accompanied by a certificate from a responsible officer attached to the team under the organisation that consignments in question are the property of the said Organisation or form a part of the personal effects of any member of the Organisation.
13. Articles imported by rail from the limits of the Municipality and re-imported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of Government Department after delivery has been taken, but returned to the sender if a certificate to this effect produced from a competent authority in the department.
14. Articles of dowry accompanying the bride.
15. Articles imported in connection with the mourning ceremony.
16. Stores imported by Indian Red Cross Society, St. John Ambulance or by any Registered Charitable Institution.
17. Sweets, other edibles and BHAJI for immediate personal use not exceeding five kilos in weight per person.
18. Earth and CHICHHRA leaves of SAL, DHAK and TAUR.
19. Any other articles considered necessary by the Municipality taking into consideration local conditions and approved by Government.
20. Gift commodities, supplies and equipment in parcels or otherwise bearing the mark 'care' when imported by or on behalf of Co-operative for American Remittances to Europe Inc. for its official use. The importer shall satisfy the municipal authorities that the contents of parcel are purely for the official use of the Co-operative and these are not meant for sale at any stage.
21. Gift Commodities like foodgrains, food stuffs including milk-powder, processed food stuffs, multipurpose foods, drugs, and medicines,

multi-vitamin tablets, hospital equipment and supplies, agricultural implements and such other supplies received from Foreign Countries as would be acceptable to the Government of India for free distribution by relief organisations approved by the Union or the State Government; provided that the organisation concerned satisfies the Municipal authorities that the consignment in question contains gift commodities meant for free distribution.

22. Chaff-cutters, cane-crushers and rollers thereof and KARAHAS (pans) which are used as agricultural implements; provided that each consignment is accompanied by a certificate signed by any of the under-mentioned officers of the State Agricultural Department that these are used for agricultural purposes:—

- (1) The Deputy Director of Agriculture.
- (2) The District Agriculture Officer.
- (3) The Agriculture Engineer (Boring).

*Note.*—The term 'agricultural' means implements which are used for cultivation of fields, irrigation, crushing, sowing, boring, chaffing; harvesting, thrashing, spraying and dusting of crops.

23. Goods belonging to the National Small Industries Corporation Limited, New Delhi, when sold through their sale-vans; provided that a certificate signed by the Development Officers of the National Small Industries Corporation Ltd., New Delhi is furnished to the effect that the goods belonging to said Corporation and are intended to be sold on "no profit basis".

24. Jewellery of all kinds made of gold, silver, precious stones, or imitation.

25. (i) CHARKHAS of all types, e.g., Traditional CHARKHA, Box CHARKHA and Ambar CHARKHA.

(ii) Spare parts of the various types of CHARKHAS including carding implements, silver making attachment and flute rollers etc.

(iii) Handloom used for the production of hand-spun, hand woven cloth.

26. Chaff-cutters and their parts, cane-crushers and their parts KARAHAS (Juice boiling pans) and other agricultural implements viz., harrow, cultivators, drags, levellers, plant protection equipment planters, harvesting machines and implements, diggers (potato diggers, ground-nut diggers etc.) thrashing machines, weeders, manure spreaders and screeners, grain cleaners and graders, water lifts, viz., persian wheels and other agricultural implements and the parts of all these agricultural implements and machines.

27. Undermentioned goods of institutions which is a branch of an organisation certified by the Khadi and Village Industries Commission

- (1) Flags, bags, hosiery, shirts and other articles made of such cloth or fabrics or yarn;
- (2) CHARKHAS, DHUNKIES and other accessories used in 'Khadi Industry;
- (3) Cotton rui and kapas; and
- (4) Dye-stuffs used in dying and printing Khadi.

28. Sargarcane for sale to sugar factories situated outside the municipal limits.

29. Neera (date-palm juice, palm gur and palm sugar).

30. Circus goods including animals, etc., provided a certificate is produced by the Manager of the Circus to the fact that the goods etc., are the property of Circus.

31. Cane-crushers belonging to the Nahan foundry (P) Ltd., Nahan is accompanied by a certificate signed by the General Manager of the said Foundry to the effect that the consignment belongs to the said Foundry.

32. Personal effects of the rulers of the convenanting States.

33. Material, equipment etc., in connection with the exhibitions organised by the Khadi Ashram; provided a certificate is produced from the manager of Khadi Exhibition to the effect that such material is imported for exhibition only.

34. Pumping sets including electrically operated ones.

35. All building material for construction of a Harijan Colony; provided that it is certified by the District Welfare Officer that the material imported shall be used entirely for the construction of the colony.

36. Bee-keeping equipment belonging to all India Khadi and Village Industries Board, imported into the limits of any municipality in Kangra and other districts of Himachal Pradesh.

37. Juice boiling pans (Karahas) and cane crushers, accessories belonging to the Nahan Foundry (P) Ltd., Nahan; provided a certificate signed by the General Manager of the said Foundry is produced to the effect that the goods belong to the said Foundry.

38. Left and only left shoe of the pair marked 'Sample' inside and outside the sole thereof in bold letters.

39. Gas cylinders.

40. Niyara including Ghuthali, kach and sodh imported by Niyarias.

### SCHEDULE

Sl. No.	Description of articles	Rate	
		per quintal 100 kg.	Ad volerem
1	2	3	4
<b>Class I—Articles of Food and Drink for Men and Animals:</b>			
1.	(a) All grains, their flour and pulses including seal, dharaou, rice, paddy except suji, maida, rawa and nishasta.	Rs. P. 0.30	Rs. P. —
	(b) Wheat, maize	0.25	—
2.	Suji, madia, rawa and nishashta and parched grains including those coated with gur, sugar and shakkar.	0.70	—
3.	Refined sugar i.e. white or crystalized sugar, icing sugar candy, sugar loaf (misri) sugar in tins, cans, bottles, boxes including sugar cubes.	1.40	—
4.	Sugar not otherwise specified including gur, shakkar, minja and talauncha, molasses, rab, sheera and sugar cane juice and desi sugar.	0.50	—



1	2	3	4
5.	Fresh fish, eggs, game birds, bacon/ham, meat and poultry not bottled or canned.	5.60	—
6.	Tea of all kinds including tea dust tea leaves and tea stalks.	2.80	—
7.	Ice	0.18	—
8.	Ghee and butter including khoa and cream (fresh or tinned).	4.20	—
9.	Hydrojenated oils used as substitute of ghee	4.20	—
9A.	Vegetable oils and linseed oils	1.40	—
10.	Fresh milk skimmed or unskimmed	0.35	—
11.	Betal leaves	7.00	—
12.	Confectionery sweetmeats, biscuits, coffee, tinned milk, milk powder (canned bottled or otherwise) jams, (canned or bottled) pickles, preserved fruits, honey, macroni and such groceries (including flour rice) oilmen's stores and preparations of food and drink as are not otherwise Scheduled.	8.40	—
13.	(a) Articles of light refreshment like aerated waters (including Coca-Cola and Vimto).	—	0.02 per rupee.
	(b) All sweets prepared from Gur	2.80	—
14.	Desi achar and desi murabba	1.40	—
15.	Bread (double roti)	1.40	—
16.	Potatoes, sweet potatoes (for table use or seeds), green ginger, garlic, singhara/arbi, kachalu, halwa kaddu, petha, dried onions and other fresh vegetables not specified elsewhere, but including water melons, kharbuza, tomato, nashpati, amrood, aroos and Ber	0.60	—
17.	Sugarcane turnips reddish, cucumber, 'khira', kakri, tar and carrot (gajar).	0.60	—
17.	(a) Sugarcane for sale to sugar factories within municipal limits.	0.60	—
18.	All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms (Khumb, dhingris and guchhis) and all kinds of nuts and their kernals, except those specified elsewhere in the Schedule.	2.10	—
19.	Pistachionuts or pistha, kernals, of almonds akhrot-ki-giri including chaharmaghaz.	4.20	—
20.	Ground nuts or moongphali:—		
	(a) Peas only (without shell)	0.56	—
	(b) Pod and Peas (with shell)	0.28	—
21.	Fresh fruits other than those specified elsewhere.	1.40	—
	(a) galgal, green amla, lasuras, sour lime, dheou, delas unripe and ripe desi mangoes.	0.60	—
22.	Papar, bari, savinyan, starch and phulbari	2.80	—
23.	Articles of grocery (Karyana) not specified elsewhere and chips including sirka.	1.40	—



1	2	3	4
24.	Seeds of vegetables, fruits, flowers ornamental shrubs and trees.	1.40	—
	(a) Domnut seed	0.18	—
	(b) Seedlings and saplings of vegetables, fruit flowers, ornamental shrubs and trees.	1.40	—
25.	Cotton seeds, oil seeds and fodder seeds and seeds of green manuring crops like san hemp.	0.40	—
26.	Oil Cakes	0.30	—
27.	Bhusa bran (chokar) fodder including green fodder (except on head loads).	0.09	—
<b>Class II—Tobacco, Alcohol, Liquors and Intoxicants:</b>			
28.	Tobacco manufactured including tobacco leaves and ropes.	1.40	—
29.	(a) Cigars	—	per rupee 0.03
	(b) Cigarettes	—	-do-
	(c) Biris	—	-do-
30.	Zarda, Snuff and scented tobacco	—	-do-
31.	All kinds of foreign and country liquor	—	-do-
32.	Bhang	0.70	—
33.	Opium	2.80	—
34.	Charas	2.80	—
35.	All other intoxicating drugs not specified above	2.80	—
<b>Class III animals for sale or consumption</b>			
36.	Sheep, goats and other quardupeds not specified elsewhere.	0.25 (per tail).	—
37.	Horned cattle, camels, horses, mules and donkey.	0.50 (per tail).	—
<b>Class IV—Commercial Heavy Chemicals, Chemicals, Medicines, drugs, spices, gums and incenses:</b>			
38.	Heavy commercial chemicals like sulphur, refined soda, caustic soda, potash, naphthalena balls, acids, bleaching powder, carbonate including potassium and sodium carbonate, biacarbonate of amonia and soda silicate, disinfectants liquid chlorine, soda wash, or washing soda (Dhobisoda).	0.35	—
38A.	Crude saltpetre crude sulphur, supher ores rubbers chemicals not specified elsewhere.	0.18	—
39.	All kinds of chemicals (Ammonia, carbonic acid gas, nitrogen and hydrogen), Allopathic medicines and drugs, including essences, tinctures and other medicinal preparation not specified eslewhere.	8.40	—
	A. Oxygen Gas	0.30 (per 100 cft).	—
	B. Dissolved acetylene	0.60 (per 100 cft).	—
40.	Unani and Ayurvedic medicines and drugs not otherwise specified, including harmal, dhup, agarbatti, leaves loban and similar herbs, roots, flowers seeds used as incanse.	1.40	—

1	2	3	4
41.	A. All kinds of speices except those specified below.	2.80	—
	B. Anardana, imli, haldi	1.40	—
42.	All kinds of gums	2.80	—
<b>Class V—Textiles and manufactured articles of dress:</b>			
43.	Kapas (raw cotton)	0.18	—
44.	Ginned Cotton	0.35	—
45.	Raw wool and animal hair	0.18	—
45A.	Wool tops, carded and finished wool	0.35	—
46.	Cotton and yarn upto 2-ply or thread whether twisted or otherwise.	1.40	—
47.	Knitting wool more than 2-ply	5.60	—
48.	Silk yarn or thread and chamki mercerized cotton.	2.10	—
49.	Silk yarn and artificial silk piece-goods velvets and woollen piece goods.	5.60	—
50.	Cotton and linen piece goods including niwar	4.00	—
51.	Haberdashery, drappery, hosiery, including furs, boot laces, hats, carpets, blankets and ready made clothes except those specified elsewhere.	4.20	—
52.	Munj loose, jute, coir, patha, dib and other fibres and articles made thereof including cotton waste, gunny bags, tats hessian cloth and articles made thereof except those mentioned against No. 109.	0.35	—
53.	Canvas, tents, tarpulines, book binding cloth, tracing cloth, tonga and motor head cloth.	1.50	—
54.	Condemned and old clothes made of linen, cotton or wool, blankets, tarpulines, ground sheets, durries, tents, chholdaries, canvas bags, boots, saddlery and similar condemned military equipment not in good condition and leather scrap.	1.40	—
55.	Gold and silver lace, wire and thread, gota, kinari lamia, silma sitara (immitation or real) Kalbtun, Kaitun.	4.00	—
<b>Class VI—Articles or merchandise toilets, prefumery and washing :</b>			
56.	Articles or toilets including lifebuoy soap, perfect medicated soap and Nahan soap and perfumery.	7.00	—
57.	Articles of general merchandise	5.60	—
58.	Articles of lighting and heating (except electric goods) and their accessories including lamps, stoves, candles and wax.	4.20	—
59.	Matches	2.80	—
60.	Sajji, soap nuts, ritha, kishta and soap stone	0.35	—

1	2	3	4
61.	Other washing soap (including monkey brand soap, sunlight soap, vim and lux flakes) alum, salt-petre, refined, potash, epsom salt, sodium bicarbonate and other saline substances, used in washing clothes floors and utensils.	1.40	—
62.	Carbide of calcium	0.70	—
<b>Class VII - Scientific apparatus, instruments of music and amusement:</b>			
63.	All kinds of apparatus, instrument and equipments used in photography including cinematographic films.	14.00	—
64.	All kinds of scientific, mathematical, optical surgical and dentistry instruments and equipment including telephonic, telegraphic and televisional apparatus and goods.	—	0.02 per rupee.
65.	Flute	—	-do-
66.	Watches, watch glasses, watch chains and spare parts thereof including clocks and their parts.	—	-do-
67.	All musical instruments including raido sets, and their parts.	—	-do-
<b>Class VIII - Electric goods:</b>			
68.	All kinds of electric goods not specified in the Scheduled such as refrigerator electric fans, heater and iron, including their spare parts, wire, plug, bulb, switch, meter, holder, shade, cables, both insulted or otherwise, earthen and procelain insulators, alternators, rotary convertors, control gears and their parts.	5.60	—
69.	Electric casing and capping including blocks guttis.	0.70	—
<b>Class IX—Sports games and toys:</b>			
70.	Articles used for sports and games both outdoor and indoor and toys of all kinds.	5.00	—
71A.	Clay toys, coloured and unpolished	0.35	—
<b>Class X—Stationery and papers:</b>			
71.	All kinds of stationery such as ink, pen, fountainpen, rubber, erazer, bottles-gum, pin, tag, laces, clip, file board, flying cover, nib, lead for pencil, pencils, inkpot, blotting paper, slate, takhti, copy book, note book, diary, register, bahis, except those exempted, typewriters, duplicating machines, accessories and spare parts thereof.	2.80	—
72.	All kinds of blank papers	2.10	—
73.	Waste paper, paste, mill-board, straw board, and card board packings.	1.40	—

1	2	3	4
<b>Class XI—Leather, rubber, canvas and articles made thereof:</b>			
74.	Raw hides, skins, flashings, natural bones and natural guts.	0.70	—
75.	Dressed hide and manufactured leather	2.80	—
76.	Saddlery, boots, shoes, leather clothes and other articles made of leather, fur, cork and skins of animals fit for use as mats or rugs.	4.20	—
77.	All kinds of articles made of rubber including tyres and tubes used in vehicles.	4.20	—
77A.	Raw rubber	0.80	—
78.	Old and unserviceable rubber goods and scrap	1.40	—
79.	Rubber solution	2.80	—
<b>Class XII—Metals and articles made of metal except articles under Class XIII:</b>			
80.	Iron, iron sheets, galvanized, iron sheets, bars, pipes, including G.I. pipes girders, rails round, iron angle and tees.	0.53	—
81.	Iron scrap, iron slag, iron dust, and mettalic ores not otherwise specified	0.35	—
82.	Sheets, bars of all other matala like brass, copper bronze, zinc lead, tin and german silver.	2.10	—
82A.	Scrap of all metal and other than of iron including broken utensils.	0.70	—
83.	Wire and wire ropes	1.40	—
84.	Articles made of iron and galvanised iron, hoze pipes, pots and pans, bath tubs, buckets, suit cases.	1.75	—
85.	Articles and utensils made of other Metals exclusively or of allowed including morada-badi and aluminium silver wares and EPNS Wares, iron locks.	3.50	—
<b>Class XIII—Machinery:</b>			
86.	All kinds of machinery including agricultural, industrial and other kinds of machinery not specified elsewhere and their spare parts.	0.70	—
87.	Vehicles:	per vehicle.	
A.	New tractors	—	20-00
B.	New Motor cycle without side car	—	5-00
C.	New Motor cars, lorries and trucks	—	20-00
D.	New motor cycle with side car	—	8-00
E.	New cycles, new tricycle, new peramulators, rickshaw and spare parts of all vehicles.	—	2-00
F.	New tongas, new gadda, new thelas	—	4-00
G.	New hand carts	2-00 each	
H.	Spare parts of gadda, thelas etc., like wheels and other accessories.	0-35	—

1	2	3	4
88.	Tools and other accessories of all kinds like hammers, sand files, screws, phana, saws, iron nuts, pipes, sand paper, rivets, washers, plash, wrench, nails etc.	0.70	—
<b>Class XIV Mineral and lubricating oils:</b>			
		per 100 litres.	
89.	Petrol, Power alchohol	0.35	—
90.	Kerosene oil, powerline	0.35	—
91.	Labricating oil	1.40	—
92.	Dieseal oil	0.70	—
93.	Crude oil and fuel oil	0.70	—
93A.	Grease	0.70	—
94.	All other mineral oils not specified above	0.70	—
<b>Class XV—Articles used for constructions, buildings, building fitting and furniture:</b>			
95.	Sun dried bricks	—	0.12
			per 1000
96.	Burnt bricks	—	0.50
			per 1000
97.	Fire bricks, geri, pandu earth, multani mitti or gachni, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled cement tiles, white lime, italit and glazed earthen leaves, hume pipes, stone ware pipes and articles made of stone not otherwise scheduled, fresh or salt water shells, modeling clay and pumic stone including crucibles, emery powder, emery wheels and all kinds of asbestos sheets and packing broken glass.	0.35	—
98.	Cement, hurmachi and ramraj	0.35	—
99.	Kharia miti, cokes cinder (kali ker) limendule (Kankar) including lime stone and bajari earthern pinjras, river sand burnt earth (lal ker) and surkhi including ores mineral white and red stone including rough mill stone.	0.05	—
99A.	Brick ballast (rori)	0.03	—
100.	Chilms, kannalies and all kinds of unglazed country earthen ware.	0.05	—
101.	Nilab	0.09	—
102.	Glazed tiles for wells and floors	—	2.00
			per thousand.
103.	Marbles and articles made thereof marble chips and dust.	1.40	—

1	2	3	4
104.	Sanitary fitting whether made of stone-ware, procelain, metal bricks, etc.	2.10	—
104A.	Tarfelt	2.10	—
105.	Wooden sleepers logs, wooden planks, timber, including bamboos lathis tallies sirkis and condemned railway sleepers.	0.35	—
105A.	Sarkanda	0.18	—
106.	Plywood sheets, window panes, glass, sheets of all kinds chicks for doors and windows and other manufactured articles of wood not otherwise specified.	1.40	—
107.	Superior furniture like table chair, side rack, table rack, shoe rack, book shelf, sofa sets tepoy almirah, hat rack, palang, gauze, drawer, cradle, dressing table, curtain hanger, coat hanger, picture frames and framewood almirahas, etc.	2.80	—
108.	Ordinary furniture like charpai, takhat pōsh, desk bench, black board, stool, wooden articles of kitchen equipment.	1.40	—
109.	All kinds of furniture made wholly of cane or other such material like pathas, ropes munj, matting etc.	1.40	—
110.	Cane imported as raw materials, khas, belting, wooden packing cases, baskets.	0.35	—
<b>C. Paints and varnishes:</b>			
111.	Varnishes paints, turpentine, mineral turpentine, glue polish, dry colours, other materials used in distampering and polishing except those scheduled elsewhere.	3.50	—
111A.	Methylated spirit	0.70	—
112.	Rosin and resin	0.70	—
<b>Class XVI—Fuel:</b>			
113.	Fuel wood coudung (Upplas) saw dust, charcoal, soft coke and its dust, steam coal and its dust. hard coke, slack coal and brush wood.	0.15	—
<b>Class XVII—Miscellaneous:</b>			
14.	Dyes colours, including natural indigo, majjith, maju, hira kasis, lac, shoe polish and sealing wax.	2.80	—
114A.	Kikar bark	0.18	—
115.	Empty bottles jars of all kinds, tins, drums and barrels, etc.	0.70	—
116.	Cutlery except otherwise scheduled	11.20	—
116A.	A crockery and glassware	5.60	—
117.	Desi glass bangles enamel ware and feeding bottles for infants.	2.80	—

1	2	3	4
117A. Mica		—	0.02 per rupee.
118. Rags		0.70	—
119. Coaltar not otherwise specified		0.53	—
120. Fire arms and arms		5.60	—
121. Ammunition, gun-powder, blasting powder and fire works.		5.60	—
122. All other articles not otherwise exempted and not chargeable under any other head.		5.60	—

By order,  
C. M. CHATURVEDI,  
Secretary.



